

EXHIBIT A

Exhibit A

CARLYN IRWIN, MBA, CPA/CFF/ABV/CEIV, CFE Senior Advisor

Cornerstone Research
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ACADEMIC BACKGROUND

1992	University of Southern California <i>M.B.A., Accounting and Finance</i>	Los Angeles, California
1989	University of California, Santa Barbara <i>B.A., Organizational Psychology, Cum Laude</i>	Santa Barbara, California

RANGE OF EXPERIENCE

Almost thirty years of litigation consulting and expert witness experience, including analyzing economic, financial, causation, and accounting issues in context of damages claims, valuing businesses, class certification, and conducting financial forensic analysis in a wide variety of commercial disputes. Has experience in broad range of industries including real estate, medical devices, healthcare, technology, entertainment, consumer products, textiles, and financial and professional services. Has worked with clients and counsel throughout the litigation process during all phases of the litigation process. Examples of testimony and casework experience include:

- **Financial Forensic Analysis**—Reconstructing financial records, tracing transactions through corporate reporting systems, and reviewing financial records (including tax returns) to assess consistency and reliability as part of corporate investigation, complex civil and criminal litigation involving white collar matters, as well as allegations of fraudulent conveyances, breach of contract, money laundering, pyramid schemes, RICO, and fraud. Have provided expert testimony regarding solvency, financial misstatements, fraudulent/preferential transfers, indications of fraudulent transactions and schemes, and misappropriation of assets.
- **Contract and Tort Claims**—Analyzing loss causation and damages issues and performing business valuations in breach of contract and tort causes of action, including breach of fiduciary duty, alter ego, Lanham Act violations, false advertising, and unfair business competition. Has analyzed compensatory damages as well as claims for statutory and restitution or disgorgement damages.
- **Intellectual Property Disputes**—Addressing damages issues in patent, copyright, and trademark infringement as well as trade secret misappropriation disputes. Specific expertise in estimating lost profits, unjust enrichment, and reasonable royalty damages, including analysis of loss causation and apportionment issues, as well as the application of “Most Favored Licensee” clauses.
- **Valuation Services** – Providing opinions of value for businesses, intellectual property, and other intangible assets in the context of litigation, economic loss analyses, and partnership disputes.

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PROFESSIONAL ACCREDITATIONS

- Certified Public Accountant (CPA), California, State Board of Accountancy, April 2001
- Certified in Financial Forensics (CFF), American Institute of Certified Public Accountants, July 2008 (inception of credential)
- Certified Fraud Examiner (CFE), Association of Certified Fraud Examiners, March 2011
- Accredited in Business Valuation (ABV), American Institute of Certified Public Accountants, August 2015
- Certified in Entity and Intangible Valuations (CEIV), American Institute of Certified Public Accountants, January 2018

PROFESSIONAL AND BUSINESS HISTORY

2002–Present	Cornerstone Research, Inc. <i>Senior Advisor (2015-present)</i> <i>Principal (2002-2015)</i>	Los Angeles, California
1994–2002	PricewaterhouseCoopers <i>Director (2000-2002)</i> <i>Manager/Principal (1997-2000)</i> <i>Senior Consultant (1994-1997)</i>	Los Angeles, California
1992–1994	Mitchell Silberberg & Knupp <i>Assistant Controller</i>	Los Angeles, California
1991–1992	University of Southern California School of Business <i>Professor's Assistant, Finance Department</i>	Los Angeles, California

TESTIMONY EXPERIENCE:

- Provided deposition (August 2023) and trial (November 2023) testimony in a breach of contract and tortious interference matter filed in the Second Judicial District Court of the State of Nevada in and for the County of Washoe. Estimated damages in the form of direct and indirect costs associated with movement of employees including loss of productivity, recruiting, hiring, onboarding and replacing key personnel that departed the company. (*Toptal, LLC v. Denis Grosz, et al*)
- Testified in deposition (June 2023) and trial (October 2023) in a trade secret misappropriation, unjust enrichment, breach of contract, and tortious interference matter filed in United States District Court for the Northern District of California. Analyzed and rebutted plaintiff's damages claims related to use of confidential information in Software as a Service (SaaS) industry. (*Echospan, Inc. v. Medallia, Inc.*)
- Provided deposition testimony (October 2023) in a matter alleging conspiracy to commit fraud, breach of fiduciary duty, aiding and abetting, etc. of a financial institution with respect to clients' banking activity filed in the United States District Court, Southern District of California. Opinions related to plaintiff's claim of economic damages against the bank in the form of stipulated judgments with the FTC and/or the flow of funds as a result of clients' allegedly fraudulent sales scheme. (*Thomas W. McNamara, et al. v. Wells Fargo & Company*)

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TESTIMONY EXPERIENCE (CONTINUED)

- Testified in deposition (August 2023) in a breach of fiduciary duty matter. Analysis determined compensation subject to clawback under various scenarios. Testified in deposition (July 2023) in a related matter involving alleged violations of federal and local statutes and compliance with federal banking laws filed in the United States District Court for the Southern District of New York. Analysis related to tax incentives granted and benefits received as part of an economic development program. (*Government of the United States Virgin Islands v. JPMorgan Chase Bank, N.A. and related matter(s)*)
- Provided deposition (April 2023) and trial (June/July 2023) testimony in a dispute related to workman's compensation premiums filed in the Superior Court of California, County of Riverside. Opinion related to accuracy of calculations assuming selected forms of compensation should be considered remuneration. (*State Fund Insurance Fund v. ReadyLink Healthcare, Inc.*)
- Provided deposition testimony (June 2023) in a whistleblower and breach of contract matter filed in United States District Court for the Northern District of Illinois Eastern Division. Analyzed and rebutted claim for lost wages and benefits. (Steinfeld v. *Jones La Salle*)
- Testified in deposition (January 2023) in a trade secret misappropriation, unjust enrichment, and tortious interference matter filed in United States District Court, District of Nevada. Analyzed and rebutted plaintiff's damages claims and reasonable royalty analysis for the alleged trade secrets. (*Newmark Group, Inc., et al. v. Avison Young (Canada) Inc., et al.*)
- Provided deposition testimony (January 2023) in a trade secret misappropriation and breach of contract dispute filed in United States District Court, Eastern District of Pennsylvania. Analysis included rebuttal of plaintiff's damages claims based on head start unjust enrichment. (*Le Tote, Inc. v. Urban Outfitters, Inc. et al.*)
- Provided deposition (April 2021) and trial (June 2022) testimony in a breach of contract and misappropriation of trade secrets matter filed in United States District Court, Southern District of California. Analysis included rebuttal of plaintiffs' damages claims and estimating lost profits to Counterclaimant and valuing Counterdefendant's unjust enrichment. (*Workplace Technologies Research, Inc. v. Project Management Institute*)
- Testified in deposition (October 2021) and trial (March 2022) in a trade secret misappropriation dispute filed the United States District Court for the Northern District of California. Scope of opinion included assessing reasonableness of plaintiff's unjust enrichment and reasonable royalty opinions and providing alternative calculations for damages. (*Comet Technologies, et al. v. XP Power, LLC*)
- Provided deposition testimony (March 2022) in a post-acquisition dispute alleging reasonably equivalent value was not paid for the acquisition of an independent physician's association (IPA). Scope of opinion included reviewing plaintiff's expert's analysis and assessing the reasonableness of underlying assumption, as well as opining on if the plaintiff was harmed by the transaction. (*SmartMed, Inc. v. FirstChoice Medical Group, Inc., et al.*)

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TESTIMONY EXPERIENCE (CONTINUED)

- Testified in deposition (January 2022) in a dispute alleging multiple causes of action, including misappropriation of trade secret, trademark infringement, defamation, unfair competition, etc. filed in the United States District Court for the Northern District of California involving the movement of employees among competitors in the custom label industry. Scope of opinion included assessing the reasonableness of plaintiff's expert opinions regarding lost profits and unjust enrichment and providing alternative calculations for damages. (*The Best Label Company, LLC v. Custom Label & Decal, LLC, et al*)
- Provided deposition testimony (December 2021) during the class certification phase of a fraud/RICO matter filed by a putative class of individuals in the United States District Court for the Eastern District of New York. Analysis included feasibility and reliability of methodology for calculating damages on a class wide basis using ACH data provided by the ODFI and payday loan information for potential class members. (*Deborah Moss v. First Premier Bank*)
- Provided deposition testimony (September 2021) in a class action securities litigation filed in the United States District Court for the Western District of Pennsylvania. Scope of assignment included assessing reasonableness of plaintiffs' expert analysis of pro forma accounting adjustments and lost profits but for the alleged misleading public statements. (*Christakis Vrakas, et al. v. United States Steel Corporation, et al.*)
- Testified in deposition (May 2021) in a breach of contract matter filed in the Chancery Court of Delaware. Calculated lost profits from lost product sales. (*DBT Transportation Services v. Vaisala, Inc.*)
- Testified in depositions (January 2020, April 2021) in a matter filed in Superior Court of the State of California, County of Los Angeles involving the breach of partnership/participation agreements and allegations of fraud. Performed an accounting of payments due under the participation agreement and provided rebuttal analyses under the terms of the asserted partnership. (*RadioSurgery Solutions, LLC, et al. v. Select Healthcare Solutions Fund II, LLC, et al.*)
- Provided deposition testimony (April 2021) in a securities fraud matter involving the offering and sale of investments in an EB-5 Immigration Investor Program filed in United States District Court, Central District of California. Offered opinions on flow of funds and amounts paid compared to the representations of the Private Offering Memorandum and calculated amount of funds that had been misappropriated. (*Securities and Exchange Commission v. Charles C. Liu, et al.*)
- Testified in deposition (February 2021) in a breach of contract and misappropriation of trade secrets matter involving the issuance of a medical marijuana/cannabis license in Florida filed in the Superior Court of the State of Washington. Calculated damages in the form of the fair market value of the medical marijuana license, the development costs of the trade secrets, and a reasonable royalty for the trade secrets. (*Left Coast Ventures, Inc. v. Bill's Nursery, Inc., et al.*)
- Provided deposition testimony (January 2021) in a fraud matter involving the offer and sale of securities, issuance of cryptocurrency, and operating a pyramid scheme as part of a multi-level marketing company filed in the United States District Court, Central District of California. Offered opinions regarding the flow of funds, the underpayment of compensation to distributors, the ability of the company to continue operations, and the pecuniary gain of the defendant. (*Securities and Exchange Commission v. Daniel Pacheco, et al*)

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TESTIMONY EXPERIENCE (CONTINUED)

- Testified in deposition (April 2020) in a class action matter alleging violations of the Equal Pay Act and Title VII of the Civil Rights Act of 1964 filed in the United States District Court, Central District of California, Western Division. Conducted forensic accounting analysis of revenue earned by and payments made to members of the US Soccer Men's and Women's national teams. (*Alex Morgan, et al. v. United States Soccer Federation, Inc.*)
- Provided deposition testimony (January 2020) in a litigation filed in the United States District Court, Central District of California involving allegations of violation of the Lanham Act and interference with prospective economic advantage. Analyzed damages and provided rebuttal opinions regarding opposing expert's calculations of lost profits and unjust enrichment. (*Multiple Energy Technologies v. Hologenix, LLC*)
- Provided testimony in deposition (January 2020) in a matter involving claims of theft of trade secrets, tortious interference, and conspiracy filed in the Circuit Court of Cook County, Illinois. Analyzed damages and provided rebuttal opinions regarding opposing expert's calculations of lost profits, unjust enrichment, and reasonable royalties. (*Newmark Group, Inc., et al. v. Avison Young (Canada) Inc., et al.*)
- Provided testimony in arbitration (November 2019) in a breach of contract matter involving the rights to distribute the film *American Made* in mainland China. Analysis included reasonableness of estimated foreign box office revenue, structure of "waterfall" payments to interested parties, as well as providing rebuttal testimony regarding Claimant's damages claim. (*Beijing Galloping Horse Film Co. v. CCP Film Holdings, LLC, et al.*)
- Testified in depositions (August 2019, October 2019) and at trial (October 2019) in a matter involving claims of breach of fiduciary duty, breach of oral contract, fraud, etc. against the co-founder of a privately-held, e-commerce firm which sells women's and children's footwear filed in the Superior Court of the State of California, County of Los Angeles. Scope included investment analysis of funds misappropriated and expected damages associated with unpaid taxes. (*Dikla Gavrieli Unatin v. Kfir Gavrieli*, and associated cross-claims on behalf of Dean K. Unatin)
- Testified in matters (August 2019) for Ford Motor Company alleging fraud, negligence, and violation of the Song-Beverly Act against an automaker. Reviewed and commented on opposing expert's analysis, observations, and calculation of compensatory and punitive damages associated with Ford's PowerShift/DPS6 transmission.
 - Deposition (August 2019): *Mark Pendante v. Ford Motor Company*, United States District Court, Central District of California
 - Deposition (August 2019): *Yvonne and Salvador Quintero v. Ford Motor Company*, United States District Court, Central District of California
- Provided deposition testimony (August 2019) in a Lanham Act matter involving country of origin claims for radio-frequency prevention loss labels for a matter filed in the United States District Court, Southern District of Florida. Analysis included an assessment of the materiality of the allegedly false statement as well as calculation of revenue associated with the sales of the relevant labels. (*ALL-Tag Corporation v. Checkpoint Systems, Inc.* and associated counterclaim)

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- Testified in deposition (April 2019) and arbitration (July 2019) in a breach of sub-license matter involving patents for compact florescent light technology filed with the American Arbitration Association. Analyzed the economic consequences of a “Most Favored Licensee” provision to amounts owed by licensee. (*Beacon Point Capital, LLC v. Philips Electronics North America Corporation*)
- Provided deposition testimony (June 2019) in a fraud and breach of fiduciary duty matter filed in the United States Bankruptcy Court, Central District of California, Riverside Division. Affirmative analysis and testimony included assessing solvency of land development and home building operations, as well as evaluating the companies’ compliance with debt covenants. Rebuttal testimony addressed reasonableness of Trustee’s experts’ opinions regarding the valuations of the assets, methodology for consolidating intercompany transactions, and calculations of damages in the form of deepening insolvency, wasteful disbursements, and unjust enrichment. (*Richard K. Diamond, Chapter 7 Trustee v. Empire Partners, Inc. et al.*)
- Testified in deposition (May 2019) as part of proceedings related to a motion for preliminary injunction filed in the Circuit Court of Jackson County, Missouri Kansas City Division and in the Court of Chancery for the State of Delaware. Analysis and opinions related to the ability to calculate damages assuming breach of contract, tortious interference, etc. and provide rebuttal analysis regarding opposing expert’s opinions regarding irreparable harm. (*Mountain West Series of Lockton Companies, LLC, et al. v. Alliant Insurance Services, Inc., and related matters*)
- Provided testimony in deposition (May 2019) in a matter involving claims of theft of trade secrets, tortious interference, and conspiracy filed in the Superior Court for the District of Columbia. Analyzed damages and provided rebuttal opinions regarding opposing expert’s calculations of lost profits, unjust enrichment, and reasonable royalties. (*BGC Partners, Inc. et al. v. Avison Young (Canada) Inc., et al.*)
- Testified in deposition (October 2018) and arbitration (February 2019) in a matter involving claims of breach of contract, breach of confidentiality, and fraud, etc. filed before the Judicial Arbitration and Mediation Society in Los Angeles. Estimated damages and provided rebuttal opinions regarding opposing expert’s calculations of lost profits. (*DAS Group Professionals, Inc. v. Tesla, Inc., and related counterclaims*)
- Testified in several matters (March 2019) for Ford Motor Company alleging fraud, negligence, and violation of the Song-Beverly Act against an automaker. Reviewed and commented on opposing expert’s “fraud examination,” analysis of indicia of fraud, other observations, and calculation of compensatory and punitive damages associated with Ford’s 6.0L Navistar engine.
 - Deposition (March 2019): *Corey McKinnon v. Ford Motor Company*, Superior Court of the State of California, County of Riverside
 - Deposition (March 2019): *Evelia Arroyo v. Ford Motor Company*, Superior Court of the State of California, County of Riverside

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PROFESSIONAL MEMBERSHIPS

- Member, California Society of Certified Public Accountants, including Forensic Services Section
- Member, American Institute of Certified Public Accountants, including Forensic and Valuation Services Section
- Member, Association of Certified Fraud Examiners

SPEAKING ENGAGEMENTS

- University of Southern California, Dornsife College of Letters, Arts & Science, ECON 434: Economic Analysis of Law (ECON 434), Guest Lecturer, April 2021
- University of California, Los Angeles, UCLA School of Law, Accounting and Financial Skills for Lawyers (Law 434), Guest Lecturer, November 2020
- University of Southern California, Leventhal School of Accounting, PACT Luncheon, Guest Speaker, Fall 2018
- Lost Profits and Damages Calculation: Everything You Need to Know in 2018, The Knowledge Group, Panelist, January 2018
- Cornerstone Research, Consumer Finance Class Actions and Enforcements, Moderator, November 2016
- University of Southern California, Leventhal School of Accounting, Accounting Ethics, Guest Speaker, Spring 2016 and Fall 2016

FIRM-WIDE SERVICE

- Cornerstone Research, Writing Coach, 2021 to present
- Cornerstone Research, Analyst Compensation Committee, 2007 to 2014
- Cornerstone Research, Risk Management Committee, 2002 to 2007

AWARDS & RECOGNITION

- Who's Who Legal: Investigations – Forensic Accountants, Global Investigations Review (2018-2023)

COMMUNITY ENGAGEMENT

- National Charity League, Inc., Fullerton Chapter, Patroness (2021 to present)
- National Charity League, Inc., Fullerton Chapter, Treasurer and Member of Board of Directors (2022 to present)
- National Charity League, Inc., Fullerton Chapter, Compliance Officer (2023 to present)